

Please fill out each excel page tab in sequence, beginning with Step 2 and working through each worksheet. Values inputted will then populate on the final CBR Summary form tab. Instructions on how to complete the steps will be included with each tab.

Please review the final CBR Summary tab for accuracy before submitting data to OHA.

In addition to completing this form, please remember to submit:

- The most recent version of your hospital's community needs assessment, completed in compliance with section 501(r)(3) of the Internal Revenue Service codes.
- A community benefit supplemental narrative answering the following questions
- 1. The year of publication for the current community health needs assessment.
- 2. The top health needs identified in the hospital's most recent community health needs assessment. Include information on geographies, populations or demographic groups affected.
- 3. The significant community benefit activities the hospital engaged in that addressed the health needs identified above.
- 4. Identify any community benefit activity that addresses the social determinants of health. Separate activities into those that:
  - a. Address individual health-related social needs
  - b. Address systemic issues or root causes of health and health equity

For more information on completing the supplemental narrative, please refer to the community benefit report form instructions.

Submit completed CBR-1 form, CHNA and supplemental narrative to hdd.admin@odhsoha.oregon.gov

# **Hospital Information**

| III                                  | Good Samaritan Hospital, Corvallis (dba<br>Good Samaritan Regional Medical Center) |  |  |  |
|--------------------------------------|--|--|--|--|
| Hospital Name:                       | Good Samartian Regional Medical Center)  |  |  |  |
| Hospital System:                     | Samaritan Health Services  |  |  |  |
| Fiscal Year:                         | 12/31/2022   |  |  |  |
| Reporting Period:                    | 2022   |  |  |  |
| Name of Person Completing This Form: |  |  |  |  |
| Title:                               | Program Manager - Tax  |  |  |  |
| Email:                               |  |  |  |  |
| Phone Number:                        |  |  |  |  |
| Reviewed By:                         | Daniel B. Smith  |  |  |  |
| Title:                               | Senior Vice President / CFO  |  |  |  |

## Please identify any clinics or other health care facilities whose activities are included in this CBR-1 form

| Facility Name  | Street Address               | City      | Zip   |
|--|------------------------------|-----------|-------|
| Corvallis MRI, LLC   | 3615 NW Samaritan Dr Ste 101 | Corvallis | 97330 |
| Good Samaritan Home Infusion Service                                 | 501 NW Elks Dr Ste 201       | Corvallis | 97330 |
| Good Samaritan Regional Medical Center - Neville Building Imaging    | 3615 NW Samaritan Dr         | Corvallis | 97330 |
| Good Samaritan Regional Medical Center - Neville Building Laboratory | 3615 NW Samaritan Dr Ste 102 | Corvallis | 97330 |
| Hand To Shoulder Orthopedics - Corvallis                             | 3620 NW Samaritan Dr Ste 201 | Corvallis | 97330 |
| Hull MRI, LLC  | 3600 NW Samaritan Dr         | Corvallis | 97330 |
| Outpatient Nutrition Clinic  | 3517 NW Samaritan Dr Ste 200 | Corvallis | 97330 |
| Sam Care Express - Corvallis   | 990 NW Circle Blvd Ste 101   | Corvallis | 97330 |
| Samaritan Ambulatory Infusion  | 501 NW Elks Dr Ste 200       | Corvallis | 97330 |
| Samaritan Athletic Medicine Center                                   | 845 SW 30th St               | Corvallis | 97331 |
| Samaritan Cancer Resource Center - Corvallis                         | 501 NW Elks Dr               | Corvallis | 97330 |
| Samaritan Cardiology - Corvallis                                     | 3640 NW Samaritan Dr Ste 100 | Corvallis | 97330 |
| Samaritan Cardiovascular Surgery                                     | 3640 NW Samaritan Dr Ste 120 | Corvallis | 97330 |
| Samaritan Endocrinology  | 3615 NW Samaritan Dr Ste 110 | Corvallis | 97330 |
| Samaritan Endoscopy Center   | 3509 NW Samaritan Dr Ste 201 | Corvallis | 97330 |

| Samaritan Family Medicine Resident Clinic                 | 3517 NW Samaritan Dr Ste 201 | Corvallis | 97330 |
|---|------------------------------|-----------|-------|
| Samaritan Family Medicine Southwest                       | 5234 SW Philomath Blvd       | Corvallis | 97333 |
| Samaritan Gynecology & Surgical Associates                | 400 NW Walnut Blvd Ste 300   | Corvallis | 97330 |
| Samaritan Hematology & Oncology Consultants - Corvallis   | 501 NW Elks Dr Ste 100       | Corvallis | 97330 |
| Samaritan Infectious Disease                              | 3640 NW Samaritan Dr Ste 210 | Corvallis | 97330 |
| Samaritan Internal Medicine - Corvallis                   | 3521 NW Samaritan Dr Ste 201 | Corvallis | 97330 |
| Samaritan Kidney Specialists - Corvallis                  | 3615 NW Samaritan Dr Ste 203 | Corvallis | 97330 |
| Samaritan Medical Group Brain & Spine Center              | 3615 NW Samaritan Dr Ste 210 | Corvallis | 97330 |
| Samaritan Medical Group Breast Center - Corvallis         | 501 NW Elks Dr Ste 101       | Corvallis | 97330 |
| Samaritan Medical Group Family Medicine - Circle Blvd.    | 1112 NW Circle Blvd          | Corvallis | 97330 |
| Samaritan Medical Group Family Medicine - Ninth St.       | 777 NW 9th St Ste 320        | Corvallis | 97330 |
| Samaritan Medical Group Orthopedics - Corvallis           | 3620 NW Samaritan Dr Ste 202 | Corvallis | 97330 |
| Samaritan Medical Group Pulmonology - Corvallis           | 3600 NW Samaritan Dr Ste 227 | Corvallis | 97330 |
| Samaritan Mental Health - Circle Blvd                     | 1112 NW Circle Blvd          | Corvallis | 97330 |
| Samaritan Mental Health - Corvallis                       | 3509 NW Samaritan Dr Ste 215 | Corvallis | 97330 |
| Samaritan Mental Health Family Center                     | 3517 NW Samaritan Dr Ste 101 | Corvallis | 97330 |
| Samaritan Obstetrics & Gynecology                         | 3640 NW Samaritan Dr Ste 220 | Corvallis | 97330 |
| Samaritan Occupational Medicine - Corvallis               | 5234 SW Philomath Blvd Ste B | Corvallis | 97333 |
| Samaritan Pastega Regional Cancer Center                  | 501 NW Elks Dr               | Corvallis | 97330 |
| Samaritan Pediatrics                                      | 777 NW 9th St Ste 320        | Corvallis | 97330 |
| Samaritan Physical Rehabilitation Specialists - Corvallis | 815 NW 9th St Ste 180        | Corvallis | 97330 |
| Samaritan Plastic Reconstructive & Hand Surgery           | 996 NW Circle Blvd Ste 103   | Corvallis | 97330 |
| Samaritan Rheumatology                                    | 3620 NW Samaritan Dr Ste 202 | Corvallis | 97330 |
| Samaritan Surgical Specialists                            | 3615 NW Samaritan Dr Ste 201 | Corvallis | 97330 |
| Samaritan Urgent Care - Corvallis                         | 5234 SW Philomath Blvd       | Corvallis | 97333 |
| Samcare Mobile Medicine                                   | 2555 NE Belvue St            | Corvallis | 97330 |
| Samaritan Urology - Corvallis                             | 990 NW Circle Blvd Ste 102   | Corvallis | 97330 |
| Samaritan Weight Management Institute                     | 3517 NW Samaritan Dr Ste 100 | Corvallis | 97330 |
| Samaritan Mental Health - Albany                          | 1052 SW 29th St              | Albany    | 97321 |
| Samaritan Occupational Medicine - Albany                  |                              | Albany    | 97321 |
| Samaritan Occupational Medicine - Lebanon                 | 100 Mullins Dr Ste B2        | Lebanon   | 97355 |

# Community Health Improvement Services Community Building Activities Community Benefit Operations

Input data

**Computed Field** 

Community Health Improvement Services are activities that are carried out to improve community health. These services do not generate inpatient or outpatient bills. They may involve a nominal patient fee or sliding scale fee. These activities are based on an identified community need. Eligible expenses include direct and indirect costs, equipment, transportation and employee time as long as the employee is performing the function during their normal working hours. **Count:** School based health programs, wellness classes, general chronic disease management, weight loss and nutrition classes, special event health screenings, transportation support. **Do not count:** classes designed to increase market share, prenatal classes offered to insured patients, customary education as a part of comprehensive care, classes offered to employees as a benefit, health screenings as a part of routine business, programs that refer patients to your facility.

Do not count any grants or other cash distributions that are also claimed as Cash and In Kind contributions.

| Line | Community Health Improvement Services              | Total<br>Community<br>Benefit<br>Expense | Direct<br>Offsetting<br>Revenue | Net<br>Community<br>Benefit<br>Expense | Encounters |
|------|--|--|---------------------------------|--|------------|
| 1    | Free Blood Pressure Clinics                        | 58344                                    | 0                               | 58344                                  | 2676       |
| 2    | Cancer Resource Center                             | 681537                                   | 2173                            | 679364                                 | 990        |
| 3    | Free Drug Screen Collections / Services            | 10412                                    | 0                               | 10412                                  | 235        |
| 4    | Free Clinics and Community Activities              | 6722                                     | 0                               | 6722                                   | 262        |
| 5    | Free Sports Physical Events / GSR Sports Medicine  | 5953                                     | 0                               | 5953                                   | 60         |
| 6    | GSRMC Cancer Registry                              | 290394                                   | 0                               | 290394                                 | 1000       |
| 7    | Healthy Minds / Healthy Bodies Free Clinic         | 3219                                     | 0                               | 3219                                   | 115        |
| 8    | Maternity Care Coordination Program                | 75345                                    | 0                               | 75345                                  | 79         |
| 9    | Pastoral Services                                  | 42530                                    | 7804                            | 34726                                  | 3426       |
| 10   | Free Stop the Bleed Classes                        | 2170                                     | 0                               | 2170                                   | 36         |
| 11   | Volunteer Services Community Activities            | 24819                                    | 0                               | 24819                                  | 1004       |
| 12   |  |  |                                 | 0                                      |            |
| 13   |  |  |                                 | 0                                      |            |
| 14   |  |  |                                 | 0                                      |            |
| 15   |  |  |                                 | 0                                      |            |
| 16   | Total Community Health Improvement Service Expense | 1201445                                  | 9977                            | 1191468                                | 9883       |

Community building activities improve the community's health and safety by addressing the root causes of health problems, such as poverty, homelessness and environmental hazards. These are activates that improve overall health, but are not direct health services. These may also be referred to as social determinants of health. Examples include neighborhood improvements and revitalizations, economic development, and community support. **Count:** Neighborhood improvements, public works, lighting, tree planting, graffiti removal, housing rehabilitation, low income housing support, economic development, grants to local businesses, child care services, environmental clean up. **Do not count:** Employee housing costs, construction of medical facilities, business investments, landscape and

| Line | Community Building Activities                      | Total<br>Community<br>Benefit<br>Expense | Direct<br>Offsetting<br>Revenue | Net<br>Community<br>Benefit<br>Expense |
|------|--|--|---------------------------------|--|
| 1    | Workforce Development                              | 26256                                    |                                 | 26256                                  |
| 2    |  |  |                                 | 0                                      |
| 3    |  |  |                                 | 0                                      |
| 4    |  |  |                                 | 0                                      |
| 5    |  |  |                                 | 0                                      |
| 6    |  |  |                                 | 0                                      |
| 7    |  |  |                                 | 0                                      |
| 8    |  |  |                                 | 0                                      |
| 9    |  |  |                                 | 0                                      |
| 10   |  |  |                                 | 0                                      |
| 11   |  |  |                                 | 0                                      |
| 12   |  |  |                                 | 0                                      |
| 13   |  |  |                                 | 0                                      |
| 14   |  |  |                                 | 0                                      |
| 15   |  |  |                                 | 0                                      |
| 16   | Total Community Health Improvement Service Expense | 26256                                    | 0                               | 26256                                  |

Community Benefit Operations are costs associated with conducting community needs assessments, community benefit strategy development and operations. These include staff costs, including wage and benefit, contracting, equipment and software costs. Use caution to not double count staff costs accounted in community benefit operations in other categories. **Count:** Staff costs for managing community benefit programs, costs associated with needs assessments, grant writing and fundraising costs, administrative costs of outreach or public forums, training costs associated with community benefit. **Do not count:** Market analysis, market surveys, grants or fundraising for

| Line | Community Benefit Operations               | Total<br>Community<br>Benefit<br>Expense | Direct<br>Offsetting<br>Revenue | Net<br>Community<br>Benefit<br>Expense |
|------|--|--|---------------------------------|--|
| 1    |  |  |                                 | 0                                      |
| 2    |  |  |                                 | 0                                      |
| 3    |  |  |                                 | 0                                      |
| 4    |  |  |                                 | 0                                      |
| 5    |  |  |                                 | 0                                      |
| 6    |  |  |                                 | 0                                      |
| 7    |  |  |                                 | 0                                      |
| 8    |  |  |                                 | 0                                      |
| 9    |  |  |                                 | 0                                      |
| 10   |  |  |                                 | 0                                      |
| 11   |  |  |                                 | 0                                      |
| 12   |  |  |                                 | 0                                      |
| 13   |  |  |                                 | 0                                      |
| 14   |  |  |                                 | 0                                      |
| 15   |  |  |                                 | 0                                      |
| 16   | Total Community Benefit Operations Expense | 0  | 0                               | 0                                      |

### **Health Professions Education**

Input data

**Computed Field** 

Health professions education includes educational programs for physicians, interns, residents, nurses or other health professionals when education is necessary for a degree, certificate or training that is required by state law, accrediting body or health profession society. Be sure to subtract government subsidy and offsetting revenue amounts. **Count:** Residents, medical students, nurses, interns, fellowships, allied health professions, required Continuing Medical Education, staff fully dedicated to training health professionals, clinical settings fully dedicated to training. **Do not count:** non generalizable education, joint appointments, in house mentoring

| Line | Health Professions Education Expenses                         | Number of Professionals | Expense  |
|------|---|-------------------------|----------|
| 1    | Medical Students  | 320                     | 4259477  |
| 2    | Interns, Residents and Fellows                                | 150                     | 18075367 |
| 3    | Nurses  | 201                     | 562433   |
| 4    | Other allied health professional students                     | 160                     | 511279   |
| 5    | Continuing health professions education                       |                         |          |
| 6    | Other applicable health profession education expenses         |                         |          |
| 7    | Total Health Professions Education Expense                    | 831                     | 23408556 |
|      |   |                         |          |
| Line | Direct Offsetting Revenue                                     |                         | Revenue  |
| 7    | Medicare reimbursement for direct GME                         |                         | 13905935 |
| 8    | Medicaid reimbursement for direct GME                         |                         |          |
| 9    | Continuing health professions education reimbursement/tuition |                         |          |
| 10   | Other revenue   |                         |          |
| 11   | Total Direct Offsetting Revenue                               |                         | 13905935 |

|    |  | Number of<br>Professionals | Expense |
|----|--|----------------------------|---------|
| 12 | Total Net Health Professions Education Expense | 831                        | 9502621 |

# Research Cash and In-Kind Contributions

**Computed Field** 

Input data

Research includes clinical and community health research, as well as studies on health care delivery that are intended to be publicly distributed or published in a peer reviewed journal. Priority should be placed on issues related to reducing health disparities and preventable illness. **Count**: Costs associated with clinical trials, research development, studies on therapeutic protocols, evaluation of innovative treatments, studies on health issues for vulnerable persons, public health studies, research papers prepared by staff for professional journals, studies on innovative health care delivery models. **Do not count**: any costs associated with research that will not produce generalizable knowledge, or public information.

| Line | Research                                       | Expense |
|------|--|---------|
| 1    | Direct Costs                                   |         |
| 2    | Indirect Costs                                 |         |
| 3    | Total Research Expense                         | 0       |
|      |  |         |
|      | Direct Offsetting Revenue                      | Revenue |
| 4    | Licensing fees and royalties                   |         |
| 5    | Other revenue                                  |         |
| 6    | Total Direct Offsetting Revenue                | 0       |
| 7    | Total Net Health Professions Education Expense | 0       |

Cash and in-kind contributions includes funds, grants and in-kind services donated to individuals or the community at large. As a general rule, count donations to organizations and programs that are consistent with your organization's goals and mission. In-kind services include hours donated by staff to the community while on health care organization work time, overhead expenses of space donated to not-for-profit community groups (such as for meetings), and donation of food, equipment, and supplies. **Count:** Hospital cash donations, grants, event sponsorship, general contributions to not-for-profit organizations or community groups, scholarships to community members not specific to health care professions, meeting room overhead and space for not-for-profit organizations and community groups, equipment, supplies, staff time while on regular working hours, **Do not count:** Staff time for employees volunteering outside their working hours, employeedonated funds, Emergency funds provided to employees, fees for sporting event tickets, time spent at golf outings or other primarily recreational events, employee perks or gifts.

| Line | Cash and In-Kind Contributions                | Contributions | Offsetting<br>Revenue | Net Cash<br>and In-Kind |
|------|---|---------------|-----------------------|-------------------------|
| 1    | Cash Donations                                | 175000        |                       | 175000                  |
| 2    | In Kind Donations - Pastega Guest House       | 584747        | 256101                | 328646                  |
| 3    | In Kind Donations - Prescription Assistance   | 101448        |                       | 101448                  |
| 4    | In Kind Donations - Staff Time / Volunteering | 43365         |                       | 43365                   |
| 5    |   |               |                       | 0                       |
| 6    |   |               |                       | 0                       |
| 7    |   |               |                       | 0                       |
| 8    |   |               |                       | 0                       |
| 9    |   |               |                       | 0                       |
| 10   |   |               |                       | 0                       |
| 11   |   |               |                       | 0                       |
| 12   |   |               |                       | 0                       |
| 13   |   |               |                       | 0                       |
| 14   |   |               |                       | 0                       |
| 15   |   |               |                       | 0                       |
|      | Total Cash and In-kind Contributions          | 904560        | 256101                | 648459                  |

#### **CCR Worksheet**

Input data

Computed Field

Patient Care Cost-to-Charge Ratio Calculation
Complete Worksheet even if your hospital is using cost accounting systems

|    | Cost to Charge Ratio  | Amount        | Sample      |
|----|---|---------------|-------------|
|    | Patient Care Cost   |               |             |
| 1  | Total operating expense   | 560,548,258   | 95,000,000  |
|    | Less: Adjustments   |               |             |
| 2  | Bad debt expense (If included as total operating expense)   |               | 2,500,000   |
| 3  | Non-patient care activities   | 70,934,314    | 7,900,000   |
| 4  | Medicaid provider taxes, fees, or assessments   | 23,826,669    | 1,000,000   |
| 5  | Community benefit expenses from services not related to patient care  | 25,540,817    | 950,000     |
| 6  | Total adjustments   | 120,301,800   | 12,350,000  |
| 7  | Adjusted patient care cost  | 440,246,459   | 82,650,000  |
|    | Patient Care Charges  |               |             |
| 8  | Gross patient charges   | 1,031,779,864 | 170,000,000 |
|    | Less: Adjustments   |               |             |
| 9  | Gross charges for community benefit programs not related to patient care  | 0             | 50,000      |
| 10 | Adjusted patient care charges (subtract line 9 from line 8)   | 1,031,779,864 | 169,950,000 |
| 11 | Patient care cost-to-charge ratio (divide line 7 by line 10; use this percentage on Charity Care, Medicaid, and other public program cost worksheets) | 42.7%         | 48.6%       |

# **Charity Care Worksheet**Calculation of Charity Care at Cost

Input data

Computed Field

Charity care- means free or discounted health services provided to persons who cannot afford to pay and from whom a hospital has no expectation of payment. Charity care does not include bad debt, contractual allowances or discounts for quick payment. Eligibility determinations by hospitals can be made at any point during the revenue cycle but all efforts should be made to determine eligibility as early in the revenue cycle as possible. Count: Free and discounted care, expenses incurred by the provision of charity care, indirect costs not already included in calculating costs. Do not count: Bad debt, contractual allowances, implicit price concessions, or quick-pay discounts, Any portion of charity care costs already included in the subsidized health care services category. If your hospital cannot provide charity care cost data by primary payer, input all payer charity care in the "other" category, lines 5a-5d below

Indicate which expense method is being used to correctly populate the summary table

© Cost to Charge Ratio Cost Accounting

| Line | Gross patient charges   | Amount    | Sample    | Cost Accounting<br>Option | If your hospital elects to use a cost<br>accounting methodology in lieu of a<br>cost to charge ratio, input <b>NET</b> |
|------|---|-----------|-----------|---------------------------|--|
| 1a   | Number of Medicaid patient visits provided charity care                 |           | 1,000     |                           | COST for lines 1b, 2b, 3b, 4b, and 5b under the cost accounting  |
| 1b   | Amount of gross Medicaid patient charges written off as charity care    |           | 500,000   |                           | column.  |
| 1c   | Direct off-setting revenue for Medicaid patient community benefit       |           |           |                           |  |
| 1d   | Number of Medicaid patient visits provided 100% charity care            |           | 0         |                           |  |
| 2a   | Number of Medicare patient visits provided charity care                 |           | 575       |                           |  |
| 2b   | Amount of gross Medicare patient charges written off as charity care    |           | 1,200,000 |                           |  |
| 2c   | Direct off-setting revenue for Medicare patient community benefit       |           |           |                           |  |
| 2d   | Number of Medicare patient visits provided 100% charity care            |           | 0         |                           |  |
| 3a   | Number of Commercial patient visits provided charity care               |           | 1,200     |                           |  |
| 3b   | Amount of gross Commercial patient charges written off as charity care  |           | 1,500,000 |                           |  |
| 3c   | Direct off-setting revenue for Commercial patient community benefit     |           |           |                           |  |
| 3d   | Number of Commercial patient visits provided 100% charity care          |           | <i>75</i> |                           |  |
| 4a   | Number of Uninsured patient visits provided charity care                |           | 500       |                           |  |
| 4b   | Amount of gross Uninsured patient charges written off as charity care   |           | 1,500,000 |                           |  |
| 4c   | Direct off-setting revenue for Uninsured patient community benefit      |           |           |                           |  |
| 4d   | Number of Uninsured patient visits provided 100% charity care           |           | 250       |                           |  |
| 5a   | Number of Other Payor patient visits provided charity care              | 17,671    | 10        |                           | If your hospital cannot provide  |
| 5b   | Amount of gross Other Payor patient charges written off as charity care | 7,681,911 | 25,000    |                           | charity care data by payor, use lines 5a-5d, other payor, to input all payer   |
| 5c   | Direct off-setting revenue for Other Payor patient community benefit    |           |           |                           | charity care amounts, for both CCR   |
| 5d   | Number of Other Payor patient visits provided 100% charity care         | 2,703     | 0         |                           | or cost accounting methods.  |

Form CBR

| 6  | Total Charity Care Patients Served                          | 17,671    | 3,285       |
|----|---|-----------|-------------|
| 9  | Total 100% Charity Care Provided                            | 2,703     | 325         |
| 7  | Total Charity Care Gross Charges                            | 7,681,911 | \$4,700,010 |
| 8  | Cost-to-charge ratio  | 42.7%     | 48.6%       |
|    | Total Charity Care Cost                                     | 3,277,767 | \$2,285,707 |
| 11 | Revenues from uncompensated care pools or programs, if any. |           | 0           |
| 8  | Total Direct off-setting revenue                            | 0         | 0           |
| 12 | Net community benefit expense                               | 3,277,767 | \$2,285,707 |

#### Unreimbursed Costs of Medicaid Unreimbursed Costs of Other Public Payers Subsidized Health Services

#### Input data Computed Field

#### **Medicaid Worksheet**

#### **Calculation of Unreimbursed Costs of Medicaid Programs**

Indicate which expense method is being used to correctly populate the summary table

Cost to Charge Ratio

Cost Accounting

Unreimbursed costs for Medicaid are the shortfall created when a facility receives payments that are less than the cost of caring for Medicaid or SCHIP beneficiaries. If using a cost to charge ratio, the workbook will populate the cost to charge ratio computed previously. If using a cost accounting method, fill out only the cost accounting option provided to the right. Only input <u>NET COSTS</u> for line 2.

| Line  |   | Amount      | Sample     |
|---|---|-------------|------------|
| 1   | Number of Medicaid patients, including managed Medicaid and SCHIP                         | 110,986     | 2,000      |
| 2   | Gross patient charges from Medicaid programs, including managed Medicaid and SCHIP        | 179,093,199 | 23,000,000 |
| 3   | Cost-to-charge ratio  | 42.7%       | 48.6%      |
| 4   | Medicaid Expenses   | 76,416,637  | 11,185,349 |
| 5   | Medicaid Provider Taxes   | 23,826,669  | 1,000,000  |
| 6   | Total Medicaid Expenses   | 100,243,306 | 12,185,349 |
| 7   | Net patient service revenue from Medicaid programs, including managed Medicaid and SCHIP  | 79,631,177  | 7,000,000  |
| 8   | Other revenue (Ex: HRA payments, Provider Tax Reimbursement, Qualified Directed Payments) |             | 1,000,000  |
| 9   | Total direct offsetting revenue   | 79,631,177  | 8,000,000  |
| 10  | Net community benefit expense   | 20,612,128  | 4,185,349  |
| Note: If net community benefit expense is negative, indicating a gain, do to report results on form CBR-1, as gains are not reportable. |   |             |            |

|           | • |
|-----------|---|
| Cost Acco |   |
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|           | ( |
|           |   |

If your hospital elects to use a cost accounting methodology in lieu of a cost to charge ratio, input **NET COST** for line 2, under the cost allocation column.

#### **Other Public Payer Worksheet**

#### **Calculation of Unreimbursed Costs of Other Public Payers**

Unreimbursed costs other public payers are the shortfalls created when a facility receives payments that are less than the cost of caring for beneficiaries of non-Medicare, non-Medicare, non-Medicare, properties of the workbook will populate the cost to charge ratio computed previously. If using a cost accounting method, fill out only the cost accounting option provided to the right. Only input NET COSTS for line 2. Count: Veterans Health Administration, Tricare, CHAMPUS, Indian Health Services, other state or federal benefit programs. Do not count: Medicare, Medicard, SCHIP.

| Line  |   | Amount     | Sample     |  |
|---|---|------------|------------|--|
| 1   | Number of other public payer patients, excluding Medicare and Medicaid                | 12,539     | 500        |  |
| 2   | Gross patient charges from Other Public Payers, excluding Medicare and Medicaid       | 38,185,719 | 10,000,000 |  |
| 3   | Cost-to-charge ratio  | 42.7%      | 48.6%      |  |
| 6   | Total Other Public Payer Expenses   | 16,293,328 | 4,860,000  |  |
| 7   | Net patient service revenue from Other Public Payers, excluding Medicare and Medicaid | 11,943,284 | 4,000,000  |  |
| 8   | Other revenue related to services provided to Other Public Payers                     |            | 500,000    |  |
| 9   | Total direct offsetting revenue   | 11,943,284 | 4,500,000  |  |
| 10  | Net community benefit expense   | 4,350,044  | 360,000    |  |
| Note: If net community benefit expense is negative, indicating a gain, do to report results on form CBR-1, as gains are not reportable. |   |            |            |  |

| _ |                           |
|---|---------------------------|
| • | Cost Accounting<br>Option |
|   |                           |
|   |                           |
|   |                           |
|   | 0                         |
|   |                           |
|   |                           |
|   | 0                         |
|   | 0                         |

If your hospital elects to use a cost accounting methodology in lieu of a cost to charge ratio, input **NET COST** for line 2, under the cost allocation column.

#### **Subsidized Health Services**

Subsidized health services are clinical service lines that are provided despite a financial loss because they meet an identified community need and it is reasonable to conclude that if the hospital no longer offers the service, then the service would be unavailable in the community, the community's capacity to provide the service would be below the community's need, or the service would become the responsibility of government or another tax-exempt organization. Such services must be at an financial loss after removing revenue and expenses associated with Medicaid, bad debt, charity care and other public programs.

| Line  |   | Amount     | Sample     |
|---|---|------------|------------|
| 1   | Number patient encounters for subsidized health services                              | 141,101    | 500        |
| 2   | Total expenses, excluding losses to Medicaid, Charity Care or other public payers     | 70,985,759 | 10,000,000 |
| 3   | Net patient service revenue from subsidized health services                           | 36,220,772 | 4,000,000  |
| 4   | Grants, subsidies or other sources of revenue that support subsidized health services |            | 500,000    |
| 5   | Total direct offsetting revenue   | 36,220,772 | 4,500,000  |
| 6   | Net community benefit expense   | 34,764,986 | 5,500,000  |
| Note: If net community benefit expense is negative, indicating a gain, do to report results on form CBR-1, as gains are not reportable. |   |            |            |

Form CBR

| Sect | ection 1: Costs Fiscal Year: 12/31/2                     |                                  |                           |                                 |                           | 12/31/2022                          |   |
|------|--|----------------------------------|---------------------------|---------------------------------|---------------------------|-------------------------------------|---|
|      | Hospital Name:   | Good Samaritan Hospital, Corval  | lis (dba Good Samaritan R | legional Medical Center)        |                           |                                     |   |
|      | <b>.</b>   | Samaritan Health Services        |                           |                                 |                           |                                     |   |
|      | Reporting Period:  |                                  |                           |                                 |                           |                                     |   |
|      | Contact Information:                                     |                                  | Completing This Form:     |                                 | Title <sup>.</sup>        | Program Manager - Tax               |   |
|      |  |                                  | Phone Number:             |                                 | Email:                    |                                     |   |
|      |  |                                  |                           | Daniel B. Smith                 |                           | Senior Vice President / CFC         | ) |
|      |  |                                  | neviewed by.              | Dunce D. Sinten                 | Titte.                    | Schol vice Frestaelle, Cr           |   |
| Line | Type of accounting system used for this reporting        | Charity Care Costs               | Patient Visits            | Total community benefit expense | Direct offsetting revenue | Net community benefit expense       |   |
| 1    | Cost to Charge Ratio                                     | Medicaid Charity Care            | -                         | \$0                             | \$0                       | \$0                                 |   |
| 2    |  | Medicare Charity Care            | -                         | \$0                             | \$0                       | \$0                                 |   |
| 3    | Percent of Charity Care Visits at 100%                   | Commercial Charity Care          | -                         | \$0                             | \$0                       | \$0                                 |   |
| 4    | 15.3%  | Self Pay Charity Care            | -                         | \$0                             | \$0                       | \$0                                 |   |
| 5    | Percent of Charity Care Dollars at 100%                  | Other Payor Charity Care         | 17,671                    | \$3,277,767                     | \$0                       | \$3,277,767                         |   |
| 6    | 49.9% Total Charity Care                                 |                                  | 17,671                    | \$3,277,767                     | \$0                       | \$3,277,767                         |   |
|      | Type of accounting system used for this reporting        | Other Unreimbursed Costs of Care | Patient Visits            | Total community benefit expense | Direct offsetting revenue | Net community benefit expense       |   |
| 7    | Cost to Charge Ratio                                     | Medicaid/Managed Medicaid        | 110,986                   | \$100,243,306                   | \$79,631,177              | \$20,612,128                        |   |
| 8    | Cost to charge Ratto                                     | Other public programs            | 12,539                    | \$16,293,328                    | \$11,943,284              | \$4,350,044                         |   |
| 9    |  | Subsidized Health Services       | 141,101                   | \$70,985,759                    | \$36,220,772              | \$34,764,986                        |   |
| 10   |  | Other Uncompensated Care         | 264,626                   | \$187,522,392                   | \$127,795,234             | \$59,727,158                        |   |
| 11   |  | Total Unreimbursed Care          | 282,297                   | \$190,800,159                   | \$127,795,234             | \$63,004,925                        |   |
|      |  |                                  |                           |                                 |                           |                                     |   |
| Line | Other Community  | Benefits                         | Encounters                | Total community benefit expense | Direct offsetting revenue | Net community benefit expense (B-C) |   |
| 12   | Community health improvement services                    |                                  | 9,883                     | \$1,201,445                     | \$9,977                   | \$1,191,468                         |   |
| 13   | Research   |                                  |                           | \$0                             | \$0                       | \$0                                 |   |
|      | Health professions education                             |                                  |                           | \$23,408,556                    | \$13,905,935              | \$9,502,621                         |   |
|      | Cash and in-kind contributions to other community groups |                                  |                           | \$904,560                       | \$256,101                 | \$648,459                           |   |
| 16   | Community building activities                            |                                  | \$26,256                  | \$0                             | \$26,256                  |                                     |   |
| 17   | Community benefit operations                             |                                  | \$0                       | \$0                             | \$0                       |                                     |   |
| 18   | Ot   | 9,883                            | \$25,540,817              | \$14,172,013                    | \$11,368,804              |                                     |   |
| 19   |  | Community Benefits Totals        | 292,180                   | \$216,340,976                   | \$141,967,247             | \$74,373,729                        |   |

Form Version Number: CBR12022.02

| Version Number | Date     | Notes  |
|----------------|----------|--|
| CBR12022.02    | 11.28.22 | Corrected formula field on summary tab to correctly link Step3 encounters and Step8 patient visits. Updated email address on Step1               |
|                |          | Moved subsidized health services from line 14 to line 9 to align with the methodology of the minimum spending floor. Line 11 (Row 24) totals are |
|                |          | what OHA will use to calculated unreimbursed care trends for the community benefit minimum spending floor purposes. Clarified patient visits are |
| CBR12022.01    | 7.26.22  | requested in charity care tab, not unique patients. Added input line for percent of charity care dollars at 100%                                 |
| CBR12021.05    | 3.2.22   | Corrected formula field on summary tab that was including charity care in public programs sub total, resulting in double counting charity care.  |
| CBR12021.04    | 2.25.22  | Made a formatting change on Charity Care workbook, cost accounting column to improve readability and highlight the correct field that is used.   |
|                |          | Corrected formula field in the CCR workbook that incorrectly referenced net expenses. Corrected issue on charity care total gross charges        |
| CBR12021.03    | 2.9.22   | formula that incorrectly included patients served instead of gross charges from "Other Payor" section.   |
| CBR12021.02    | 2.2.22   | Corrected issue on summary tab where unreimbursed care summed incorrectly  |
| CBR12021.01    | 1.1.22   | New Release  |
|                |          |  |